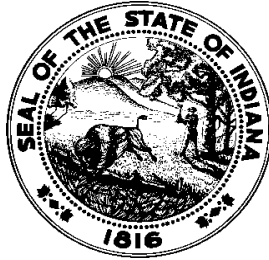


LOCAL GOVERNMENT TAX CONTROL BOARD



RECOMMENDATIONS
TO THE
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
FROM
NOVEMBER 20, 2007

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Call to Order

Dave Christian called the November 20, 2007 Local Government Tax Control Board meeting to order at 8:00 am. Board members present were Dan Jones, Ken Kobe, Dave Christian, and Stan Mettler. Erin Mays was the administrative officer for the meeting. Ken Kobe motioned to approve the minutes from October 11, 2007. Dan Jones seconded and the minutes passed with a vote of 4-0.

Town of Avon, Hendricks County General Obligation Bonds

Summary: The unit is requesting approval to issue bonds in the amount of \$3,600,000 for a term of twenty-one (21) years to fund the Town's share of certain road projects and construction of a new salt storage facility.

Project Costs: \$8,494,683 Amount applied to debt: \$3,600,000 Annual Payment: \$319,900

Controlled or Uncontrolled: Controlled

Tax Rate Impact:	2007 AV	\$803,108,758
	Levy Needed	\$291,900
	Est. Debt Service Rate	.0364

Meeting and Publication Dates:

Date of Notice of Preliminary Determination	10/06/2007
Date of Public Hearing	10/17/2007
Resolution/Ordinances adopted	10/17/2007
Notice of Determination	10/06/2007

Auditor's Certificate of No Remonstrance 11/19/2007

Attendance:

The following people attended the meeting: Greg Guerrettaz (Financial Advisor), Michael Rogers (Council President), Ryan Cannon (PW Director), Sue Beesley (Bond Counsel), Tom Klein (Town Manager), Sharon Howell (Clerk-Treasurer)

Discussion:

Michael Rogers: The Town of Avon has taken a giant step forward in improvements and this is a part of that plan.

Ryan Cannon: I want to run through how this project has been developed. It's a transportation improvement plan. The thoroughfare plan, we want to focus on our intersections and not on widening roads. Intersections are less expensive and have less impact on the community. We have also gotten some federal funding. We are a fast growing suburban community and our rural roads were not built to withstand this much use. We will also utilize roundabouts because they are safer and have less environmental impact (from sitting at lights). Environmental impact is how we got much of our federal funding. Many of the projects are expandable in the future, and many of the intersections have lots of

traffic due to developments on corners (Clarian Hospital for one). The salt storage land and facility is another project. Our current one is on school property and has been vandalized as you can see.
Greg Guerrettaz: As you can see on page five, we are matching our bond issue up with a large amount of federal funding, and we would like to get an order this year. This is the first GO bond for the Town of Avon as the Town is only 10 years old. We've had no remonstrance. We will save \$209,000 on capitalized interest if we get the order this year.

Questions by board members:

Dave Christian: You have TIF that rolls off in 2008?

Greg Guerrettaz: Not a TIF. That was issued in 2008, it's a TIF bond. We expect to issue a TIF bond in 2008.

Dave Christian: Do you have a breakdown?

Greg Guerrettaz: Yes in the Hearing Information Sheet.

Ken Kobe: How can you do it without capitalized interest?

Greg Guerrettaz: We can begin payments on July 1 and would have property taxes in June, but we would need the order this year and quickly.

Dave Christian: Is this normal on road construction? To go out this long?

Greg Guerrettaz: The roundabouts have a life of 20 years.

Dave Christian: Is the salt storage just salt?

Greg Guerrettaz: We use a sand-salt mixture right now. This town has dealt with a 29 cent tax rate for much of its life.

Stan Mettler: Will road improvements follow?

Ryan Cannon: That is not part of our plan right now.

Stan Mettler: What about pedestrian traffic?

Ryan Cannon: Cars are supposed to stop further back from the intersection and sidewalks are being added.

Dave Christian: Roundabouts must be the new thing.

Dan Jones: I see \$605,000 in land costs. Is everything built in?

Ryan Cannon: Yes.

Dan Jones: It includes the relocation of utilities?

Ryan Cannon: Yes.

Dave Christian: What happens to the current salt storage facility?

Ryan Cannon: We will clean it up and give it back to the school.

Dan Jones: Is there a separate debt service rate for Lease rental?

Greg Guerrettaz: We only have TIF.

Recommendation: Ken Kobe motioned to recommend approval of a bond issue in the amount of \$3,600,000 for a term of twenty-one (21) years. Dan Jones seconded and the motion carried with a vote of 4-0.

**Town of Avon, Hendricks County
Three-Year Growth Appeal**

Max Levy	Requested	Advertised	Worksheet		
Civil	\$180,000	\$200,000	\$ unknown		
Appeals History:	2000	Reallocation of PTRC	\$37,354		
		Annexation	\$246,360		
		Court Costs	\$22,440		
	2001	Shortfall	\$44,418		
	2004	Annexation	\$370,742		
	2005	Annexation	\$202,197		
	2006	Annexation	\$195,000		
Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0224	.2583	\$2.5470	8.67%	.88%

Maximum appeal unit can qualify for is \$180,000

Attendance:

The following people attended the meeting: Greg Guerrettaz (Financial Advisor), Michael Rogers (Council President), Ryan Cannon (PW Director), Sue Beesley (Bond Counsel), Tom Klein (Town Manager), Sharon Howell (Clerk-Treasurer)

Questions by board members:

Ken Kobe: What is your current maximum levy?

Greg Guerrettaz: \$1.6 or \$1.7 million, approximately.

Stan Mettler: What is the population of Avon?

Ryan Cannon: At the 2000 census it was 6,248. We estimate 9 to 10,000 at this point.

Stan Mettler: Why have an Assistant Town Manager?

Tom Klein: To deal with personnel and such. The Town Manager couldn't do everything.

Stan Mettler: It just seems...how many personnel do you have?

Tom Klein: We have 22 police, a court administrator, clerk, etc. It's in the 30's.

Dan Jones: This has a 2.2% tax rate impact?

Greg Guerrettaz: Without any assessed value growth. Half that with growth we think, maybe even less.

Ken Kobe: A 12% increase in levy? That's what the Town wants?

Greg Guerrettaz: Yes the Council is in support.

Dave Christian: Other calculations?

Greg Guerrettaz: I think your number will be less than \$180,000.

Ken Kobe: What is the total district rate?

Greg Guerrettaz: Currently it's around \$2.54, but with growth we are playing catch up from day one.

Ken Kobe: The assessed value should take care of some of this.

Greg Guerrettaz: We think at least half.

Ken Kobe: I want assurance that the town is in support.

Michael Rogers: We are. We have had no opposition.

Greg Guerrettaz: With the 1782 notice they will see the results. The town doesn't usually collect all of its levy.

Stan Mettler: Annexations didn't increase the assessed value?

Greg Guerrettaz: They didn't increase the levy enough.

Dan Jones: On page three of the hearing information sheet you show a January 1 cash balance of \$901,000, a 30% balance. Do you have a cumulative fund?

Greg Guerrettaz: Yes, CCD, \$100,000.

Dan Jones: What has the trend been for CAGIT?

Greg Guerrettaz: It has gone up.

Dan Jones: I feel they have sufficient fund balances.

Greg Guerrettaz: The Town has been able to achieve this rate by having a fund balance. Cutting that will affect the bond rate.

Ken Kobe: What is the total general fund budget amount?

Greg Guerrettaz: \$3.3 million in 2007, \$3.5 million in 2008.

Ken Kobe: Does budget growth match this increase in the levy?

Greg Guerrettaz: We advertised \$3.9 million.

Recommendation: Dan Jones motioned to recommend denial of a three-year growth appeal. Ken Kobe seconded and the motion carried with a vote of 2-2 with Dave Christian and Stan Mettler opposed.

Further Discussion:

Ken Kobe: Could I motion for \$100,000?

Dan Jones: I would second that.

Stan Mettler: I say send it to the Commissioner because we have too many unknowns. We don't have a dollar amount.

Dan Jones: I am reluctant to allow the rate.

**Moral Township, Shelby County
Fire Loan**

Summary: The unit is requesting approval of a loan in the amount of \$375,000 for the purpose of purchasing a new fire truck.

Project Costs: \$375,000 Amount applied to debt: \$375,000 Annual Payment: \$80,000

Controlled or Uncontrolled: Controlled

Tax Rate Impact:	2007 AV	\$173,669,940
	Levy Needed	\$52,399
	Est. Debt Service Rate	.0312

Meeting and Publication Dates:

Public Hearing date of publication	08/31/2007
Date of Public Hearing	09/10/2007
Resolution/Ordinances adopted	09/10/2007
Notice of Determination published	10/01/2007

Auditor's Certificate of No Remonstrance	11/07/2007
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Attendance:

The following people attended the meeting: David Riggins (Fire Chief), Dwain Laird (Consultant)

Discussion:

David Riggins: There are three considerations here; safety, function and age. We are a doughnut township around Marion County. Our current truck has just expired its useful life. We had no objections.

Questions by board members:

Dave Christian: What year is the current one?

David Riggins: 1978.

Stan Mettler: Do you have enough tankers?

David Riggins: We call for help when we have a big fire. This is the last of our original equipment.

Dave Christian: How long?

David Riggins: Six years.

Dave Christian: What is the life expectancy?

David Riggins: Twenty years active and another five or ten as a reserve.

Ken Kobe: I encourage you to try to do better than that rate.

Dwain Laird: We will.

David Riggins: We have looked at buying used.

Recommendation: Ken Kobe motioned to recommend approval of a fire loan in the amount of \$375,000 for a term of six (6) years. Stan Mettler seconded and the motion carried with a vote of 4-0.

**Posey Township, Rush County
Fire Loan**

Summary: The unit is requesting approval of a loan in the amount of \$120,000 for a term of six (6) years for the purpose of purchasing a rescue unit.

Project Costs: \$140,000 Amount applied to debt: \$120,000 Annual Payment: \$24,546

Controlled or Uncontrolled: Controlled

Tax Rate Impact:	2007 AV	\$46,544,289
	Levy Needed	\$9,603
	Est. Debt Service Rate	.0206

Meeting and Publication Dates:

Date of publication for a public hearing	08/23/2007
Date of Public Hearing	09/04/2007
Resolution/Ordinances adopted	09/04/2007
Notice of Determination	09/25/2007

Auditor's Certificate of No Remonstrance 11/07/2007

Fire Marshal: Type and cost of equipment are reasonable.

Attendance:

The following people attended the meeting: Charles Smith (Fire Chief), Dwain Laird (Consultant)

Questions by board members:

Stan Mettler: Does that include equipment?

Charles Smith: No we have all the equipment already. We do 90% medical runs, so we want a rescue truck to save our engine.

Dave Christian: Did you look at used?

Charles Smith: Yes but what we need isn't available in many used. For a first-out truck we need a new chassis.

Stan Mettler: I see spare bottles; will it have a compressor?

Charles Smith: No, we have three others in our township.

Dan Jones: Will you pay out of debt service or your cumulative fund?

Dwain Laird: It is broken down both ways.

Charles Smith: We are presently paying off an engine so there won't be an increase.

Recommendation: Ken Kobe motioned to recommend approval of a fire loan in the amount of \$120,000 for a term of six (6) years. Stan Mettler seconded and the motion carried with a vote of 4-0.

Marion Township, Lawrence County Emergency Fire Loan

Summary: The unit is requesting approval of a loan in the amount of \$32,000 due to inadequate funds to pay yearly contract for fire protection.

Project Costs: \$32,000 Amount applied to debt: \$32,000 Annual Payment: \$32,000

Controlled or Uncontrolled: Controlled

Emergency Loan Calculation:		Budget Information	Amount
	2007		
Certified Property Taxes	\$20,594	Advertised Budget	\$57,000
Certified Misc. Revenue	\$3,140	Adopted Budget	\$57,000
Jan. 1st Cash Balance	\$32,000		
Total Funds Available	\$55,734		
Less: Prior Year Encumbrances	\$32,000	DLGF	
Less: Estimated Expenses	\$1,188	Approved Budget	\$27,155
Funds Needed	\$22,546	Budget Deficit	(\$29,845)

Note: This does not show true needs, the calculations submitted were incorrect.

Tax Rate Impact: 2007 AV \$174,327,000
 Levy Needed \$32,000
 Est. Debt Service Rate .0184

Meeting and Publication Dates:

Date of publication for a public hearing	05/09/2007
Date of Public Hearing	05/22/2007
Resolution/Ordinances adopted	06/22/2007
Notice of Determination	07/21/2007

Auditor's Certificate of No Remonstrance 08/27/2007

Attendance:

The following people attended the meeting: Ilene Hardman (Trustee)

Questions by board members:

Dave Christian: What was the contract last year?

Ilene Hardman: It was the same, \$40,000, but the budget is \$57,000. We had to borrow last year too. I'm sorry, next year is \$45,000.

Dave Christian: You were here last year for \$32,000?

Ilene Hardman: Correct.

Dan Jones: On page three of your hearing information sheet, where is your emergency loan calculation?
Ilene Hardman: I didn't know how to do that.

Dan Jones: I couldn't get the numbers to come out. We need to rework these numbers.

Recommendation: Stan Mettler motioned to recommend approval for an emergency fire loan not to exceed \$32,000 for a term of one (1) year. Ken Kobe seconded and the motion carried with a vote of 4-0.

**Madison Township, Morgan County
Three-Year Growth, Volunteer Fire & Fire Pensions Appeals**

Max Levy	Requested	Advertised	Worksheet
Civil- 3 year civil	\$1,157	\$15,000	\$ unknown
Fire - 3 year fire	\$8,473	\$500,000	\$ unknown
Fire - Vol Fire	\$10,000	\$ same	\$10,000
Fire- Pension	\$208,320	\$ same	\$208,320

Appeals History: None

Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
Civil- 3 year civil	.0002	.2902	\$1.9599	.07%	.01%
Fire - 3 year fire	.0018	.2902	\$1.9599	.62%	.09%
Fire - Vol Fire	.0021	.2902	\$1.9599	.72%	.10%
Fire- Pension	.0446	.2902	\$1.9599	15.37%	2.28%
Total	.0487	.2902	\$1.9599	16.78%	2.48%

Maximum appeal unit can qualify for is amount requested

Attendance:

The following people attended the meeting: Jim Bolin (Trustee), Eric Reedy (Accountant), Tim Medsker (Fire Chief), Kenneth Vansyke (Officer)

Discussion:

All but volunteer fire are withdrawn.

Eric Reedy: The board unanimously supported these appeals. Prior to 1993 the department was 100% volunteer. There will be no changes in staffing for the 2008 budget. This is a township with no city or town so the department serves the entire township. Madison Township has a large assessed value and the rate impact is \$1.80 per year on an average tax bill.

Questions by board members:

Dan Jones: Did you file for an emergency loan?

Eric Reedy: There was an objection hearing but it was approved for \$409,000.

Dan Jones: You want this on top of that?

Eric Reedy: Yes, for next year.

Dan Jones: Will you be back next year?

Eric Reedy: We're not sure yet. We want to eliminate that sooner rather than later.

Dan Jones: From 2005-2006, your levy went up 21.9%, then in 2007 it went up 37%.

Eric Reedy: 2007 was the year for the Emergency Loan appeal.

Stan Mettler: What is the closest town?

Jim Bolin: Mooresville.

Stan Mettler: Any chance of annexation?

Jim Bolin: We've heard rumors, but we have trouble with that we have.

Recommendation: Ken Kobe motioned to recommend approval of a volunteer fire appeal in the amount of \$10,000. Stan Mettler seconded and the motion carried with a vote of 3-1 with Dave Christian opposed.

Town of Sheridan, Hamilton County General Obligation Bonds

Summary: The unit is requesting approval to issue bonds in the amount of \$525,000 for a term of five (5) years for the purpose of purchasing equipment for the Street Department.

Project Costs: \$525,000 Amount applied to debt: \$525,000 Annual Payment: \$126,489

Controlled or Uncontrolled: Uncontrolled; total cost less than \$2 million

Tax Rate Impact:	2007 AV	\$87,196,714
	Levy Needed	\$101,193
	Est. Debt Service Rate	.1161

Meeting and Publication Dates:

Date of publication for a public hearing	N/A
Date of public hearing	N/A
Resolution/Ordinances adopted	10/22/2007
Notice of Determination	N/A

Auditor's Certificate of No Remonstrance N/A

Common Construction Wage hearing held N/A

Attendance:

The following people attended the meeting: Jeff Peters (Financial Advisor), David F. Tudor (Attorney), John Snethen (Town Council President), Connie Pearson (Clerk-Treasurer), Kim Blanchet (Barnes & Thornburg)

Discussion:

David Tudor: Every section in the state has roads on all four sides, but for some reason one road wasn't completed and it runs right by our sewage treatment facility. The Town has had the road re-engineered to two lanes and some land has been acquired. Deeds have been taken care of but we still owe some money to some of the sellers.

John Snethen: Our inventory; we have a 1998 John Deere backhoe and we want to purchase three new pieces: a 2008 Ford F-150 (\$45,930), a John Deere Compact Escalator, and a Kabota RTV-1100 C.

Connie Pearson: At the hearing last Tuesday, voters were present and we answered questions about the levy, legal questions, bond rates, etc. No one was opposed.

Questions by board members:

Dave Christian: How many people were there?

Connie Pearson: 25-30 people; we usually have good attendance.

Stan Mettler: With a debt service rate of eleven cents, what is a realistic bond percentage rate?

Jeff Peters: We always want to be conservative. I feel good about the 11 ½ cents.

David Tudor: Sheridan is the next town north in Hamilton County. We expect to see that kind of growth.

Dan Jones: I thought I heard \$85,000,000 assessed value. You used an \$87,000,000 assessed value to calculate that, so your rate might be on the low side.

John Snethen: There are new houses being built. We know 4½% on the district rate is pretty significant, but the debt rate for the Town of Sheridan is only 16% and this will take it up to 24%.

Dan Jones: 4½% on a \$500,000 bond and that doesn't even reflect what the schools are doing. Why choose to issue bonds when the cost is almost 10%?

Jeff Peters: Because it is for such a small amount.

Dan Jones: Why not a bank loan? You have \$200,000 in your cumulative fund.

John Snethen: We use CCD for emergency situations like last year's snowstorm.

Stan Mettler: Why the five-year term? If you went to ten years the rate would go down.

Jeff Peters: The marketability is better for five. It is too small for investment bankers to buy.

Dave Christian: If you are using local banks, wouldn't it be cheaper for a straight loan?

Jeff Peters: How is that different? What loan mechanism would be cheaper? We are told that isn't an option.

Recommendation: Stan Mettler motioned to recommend approval of general obligation bonds not to exceed \$525,000 for a term of five (5) years. The motion received no second.

Further Discussion:

Dan Jones: Any discussion to using other funds to buy down equipment?

Jeff Peters: They want/need that money to have an operating balance.

John Snethen: Or the people we owe \$200,000 will sue us and these will be judgment bonds.

Dan Jones: I would motion that we deny the request for \$525,000.

Dave Christian: What is the value on the property you are working on paying?

Answer: Equipment looks like \$117,000. The only number there is room to move on is the equipment.

Dan Jones: What is the estimated life of the equipment?

John Snethen: Five years? It depends upon the type of equipment and commercial grade.

Recommendation: Dave Christian motioned to recommend approval of general obligation bonds in an amount not to exceed \$413,000 for a term not to exceed ten (10) years. Stan Mettler seconded and the motion carried with a vote of 3-0 with Ken Kobe recused.

**Perry Township, Marion County
Firefighting Services Appeal**

Max Levy	Requested	Advertised	Worksheet
Fire	\$1,303,056	\$1,303,056	\$1,303,056

Appeals History:	2003	Fire Services	\$1,023,073
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Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0408	.2682	\$3.2784	15.21%	1.24%

Maximum appeal unit can qualify for is \$1,303,056

Attendance:

The following people attended the meeting: Jeff Peters (Accountant), Gary Coons (Trustee), Robert Zickler (Fire Chief), Brian Bosma (Attorney)

Discussion:

Jeff Peters: These actions are being taken to reduce the amount of a 2008 Emergency Fire Loan. \$1,303,000 is the smallest amount borrowed in the past three years. It will reduce next year's Emergency Loan by about 50%. Perry Township has made a real effort to keep property taxes down. Additional COIT revenue of \$162,000 will also help drive down next year's loan.

Brian Bosma: This was adopted the night that the Emergency Loan was approved, so they were very clear on wanting to reduce the future of Emergency Loans. I don't usually come to these hearings, but I wanted to make it clear that we are looking for options.

Questions by board members:

John Stafford: With this appeal, you got a \$2.9 million Emergency Loan. This will almost cut that in half.

Jeff Peters: Yes, we are frontloading half of next year's Emergency Loan.

John Stafford: Is the township looking to hire new firefighters.

Gary Coons: There are no plans at this time. In fact, there is currently a hiring freeze.

Brian Bosma: We want to see what happens on the consolidation before any major hiring.

John Stafford: At what point does the hiring need become critical?

Robert Zickler: My intention is to keep going down for awhile; maybe 90 people.

Dave Christian: A four cent tax impact?

Jeff Peters: Yes.

Ken Kobe: The tax impact is really neutral; you would be levying the Emergency Loan next year.

Recommendation: Ken Kobe motioned to recommend approval of a firefighting services appeal in the amount of \$1,303,056. Dan Jones and Stan Mettler seconded and the motion carried with a vote of 4-0.

Franklin Township, Marion County
Three-Year Growth, Fire Pension, and Volunteer Fire Appeals

Max Levy	Requested	Advertised	Worksheet
Civil – 3-Year Growth	\$15,308	\$20,000	\$ unknown
Fire – 3-Year Growth	\$204,558	\$500,000	\$ unknown
Fire Pension	\$34,088	\$ same	\$ 34,088
Civil – Shortfall	\$4,074	\$ same	\$??
Fire – Shortfall	\$46,232	\$ same	\$??

Total Advertised Civil	\$20,000
Total Advertised Fire	\$500,000

Appeals History:	1992	Volunteer Fire	\$10,000
	1997	Volunteer Fire	\$10,000
	1998	Police Pension	\$150,705
	1999	Volunteer Fire	\$10,000
		Police Pension	\$62,538
	2000	Volunteer Fire	\$10,000
	2001	Fire Pension	\$108,787
		Volunteer Fire	\$10,000
	2002	Fire Services	\$657,077
		Fire Pension	\$94,595
	2003	Fire Pension	\$71,969
		Three-Year Growth	\$98,517
	2004	Three-Year Growth	\$107,360
		Three-Year Growth	\$13,717
		Fire Pension	\$7,682
	2005	Fire Pension	\$141,020
		Three-Year Growth	\$117,644
		Three-Year Growth	\$15,000
	2006	Fire Services	\$1,345,467
		Fire Pension	\$115,390
		Three-Year Growth	\$12,862

	Three-Year Growth	\$115,977
2007	Three-Year Growth	\$12,522
	Fire Pension	\$131,474
	Shortfall	\$10,894
	Shortfall	\$83,550
	Three-Year Growth	\$122,716

Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
Civil – 3-Year Growth	.0007	.4324	\$3.4158	.16%	.02%
Fire – 3-Year Growth	.0098	.2447	\$3.4158	4.0%	.29%
Fire Pension	.0016	.2447	\$3.4158	.65%	.05%
Civil – Shortfall	.0002	.4324	\$3.4158	.05%	.01%
Fire – Shortfall	.0022	.2447	\$3.4158	.90%	.06%
Total Fire	.0136	.2447	\$3.4158	5.55%	.4%
Total Civil	.0009	.4324	\$3.4158	.21%	.03%

Maximum appeal unit can qualify for is 3 – Year Growth as requested
Fire Pension \$34,088
Shortfall unknown (lack of required info)

Attendance:

The following people attended the meeting: Eric Reedy (Accountant), Debbie Covels (Administrator), Randy Weasner (Fire Department), Brian Bosma (Attorney)

Discussion:

Eric Reedy: The township board voted unanimously on this and there have been no taxpayer objections. At the 2000 census, the population was 32,000. We expect that to grow to 65,000 by the 2010 census. The area also includes St. Francis. Earlier this year we were here for an Emergency Loan. Since 1995 fire funds have increased 400%. The Township's assessed value is growing tons as well. I have included the new three-year growth factor calculation. The next page is shortfall calculations limited to the actual shortfall seen at the top of the page. Support pages show housing permits, growth, etc. I have also included the estimated tax impact.

Questions by board members:

Dave Christian: What is the reason for the big jump from 2006 to 2007?

Randy Weasner: Super 70.

Dave Christian: Do you think that is a one year thing?

Randy Weasner: No, we have the Honda plant. We aren't sure if it's going to even out.

Dave Christian: So you assume...

Randy Weasner: It will continue, but more on 74.

Stan Mettler: On the shortfall, I see your calculation. Is that actual distributions? How much was collected in 2005?

Eric Reedy: I'd have to go to the County Auditor, but delinquencies don't count on shortfalls.

Stan Mettler: It seems the bottom number is your actual shortfall.

Dan Jones: But you can't exceed the certified levy.

Stan Mettler: I think we have to agree to disagree.

Ken Kobe: On your three-year growth appeal; did the township board talk about this?

Eric Reedy: Yes, there is a separate resolution which was unanimously adopted.

Brian Bosma: They were well aware of the heightened sensitivity.

Ken Kobe: I just wanted to make sure there was sufficient discussion.

Recommendation: Ken Kobe motioned to recommend approval of a three-year growth appeal in the amount of \$3,326 for civil and \$52,414 for fire. Stan Mettler seconded and the motion carried with a vote of 4-0.

Recommendation: Dan Jones motioned to recommend approval of a shortfall appeal in the amount of \$6,993 for civil and \$70,058 for fire. Ken Kobe seconded and the motion carried with a vote of 3-1 with Stan Mettler opposed.

Jackson Township, Hamilton County
Three-Year Growth, Volunteer Fire, Township Assistance, & Firefighting Services

Max Levy	Requested	Advertised	Worksheet		
Civil – 3 Year Growth	\$10,000	\$10,000	\$ unknown		
Civil – Twp Assistance	\$10,000	\$ same	\$96,963		
Fire – Fire Services	\$150,000	\$150,000	\$0 (hasn't borrowed 3 previous years)		
Fire – Volunteer Fire	\$10,000	\$ same	\$ waiting on worksheet		
Appeals History:	1986	Volunteer Fire	\$3,355		
	1987	Volunteer Fire	\$3,040		
	1988	Volunteer Fire	\$4,993		
	2006	Volunteer Fire	\$10,000		
Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
Civil – 3 Year Growth	.0017	.0478	\$1.8768	3.56%	.09%
Civil – Twp Assistance	.0017	.0478	\$1.8768	3.56%	.09%
Fire – Volunteer Fire	.0035	.0478	\$1.8768	7.32%	.19%
Total	.0069	.0478	\$1.8768	14.44%	.37%

Maximum appeal unit can qualify for is	Civil – 3 Year Growth	\$10,000
	Civil – Twp Assistance	\$10,000
	Fire – Volunteer Fire	waiting on worksheet

Missing Documents: Appeal Worksheet for Volunteer Fire

Postponed to December Hearing.

**Brownsburg Public Library, Hendricks County
Three-Year Growth**

Max Levy	Requested	Advertised	Worksheet		
Civil	\$50,000	\$50,000	\$ unknown		
Appeals History:	2004	Three-Year Growth		\$6,573	
	2005	Three-Year Growth		\$10,437	
	2007	Three-Year Growth		\$17,129	
Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0026	.0584	\$3.2447	4.5%	.08%

Maximum appeal unit can qualify for is \$50,000

Attendance:

The following people attended the meeting: Denise Robinson (Assistant Director), Wanda Pearson (Director)

Questions by board members:

Stan Mettler: How many libraries do you have?

Wanda Pearson: Just us.

Stan Mettler: Circulation goes up?

Wanda Pearson: No actually it goes down because we put a stop to renewals. Our community still does paper research.

Ken Kobe: What do you need the money for?

Wanda Pearson: We won't be able to buy as many new books. Our non-print budget has been completely cut. We need more hardware and more software; books, technology and maintenance on the building.

Ken Kobe: Budget?

Wanda Pearson: \$1.2 million.

Dan Jones: Have you had any objections?

Wanda Pearson: No the community is behind us.

Recommendation: Stan Mettler motioned to recommend approval of a three-year growth appeal in the amount of \$50,000. Ken Kobe seconded and the motion carried with a vote of 4-0.

**Wayne Township, Allen County
Emergency Township Assistance Loan**

Summary: The unit is requesting approval of a loan in the amount of \$1,000,000 for the purpose of financing the additional cost of poor relief in addition to the Township's 2007 approved appropriation.

Project Costs: \$1,000,000 Amount applied to debt: \$1,000,000 Annual Payment: \$1,060,000

Controlled or Uncontrolled: Controlled

Emergency Loan Calculation:		Budget Information	Amount
Certified Property Taxes	2007 \$2,232,761	Advertised Budget	\$3,724,929
Certified Misc. Revenue	\$648,048	Adopted Budget	\$3,724,929
Jan. 1st Cash Balance	*\$35,179		
Total Funds Available	\$2,915,988		
Less: Prior Year Encumbrances	\$68,508	DLGF	
Less: Estimated Expenses	**\$3,900,000	Approved Budget	\$2,972,745
Funds Needed	\$(1,052,520)	Budget Deficit	(\$752,184)

Notes:

* Jan 1 cash balance appears as \$713, 712 in Financial Data, which would make Funds Needed \$373,987.

** Provided estimated expenses are more than \$3,724,929 in advertised budget.

Tax Rate Impact: 2007 AV \$2,837,053,048
 Levy Needed \$1,053,800
 Est. Debt Service Rate .0371

Meeting and Publication Dates:

Date of publication for a public hearing 08/17/2007
 Date of Public Hearing 08/28/2007
 Resolution/Ordinances adopted 08/28/2007
 Notice of Determination 09/20/2007

Auditor's Certificate of No Remonstrance 11/19/2007

Missing Documents: Auditor's Certificate

Attendance:

The following people attended the meeting: Richard Stevenson (Trustee), LeRoy Page (Deputy Trustee), Curtis Whittaker (Financial Advisor), Mark GiaQuinta (Attorney), Stephen Buschwain (Attorney)

Discussion:

Richard Stevenson: We are seeing a shortfall here.

Curtis Whittaker: The Township submitted its 2007 budget at \$3.7 million, but the levy is about \$2.3 million. Townships in general don't have another way to increase the levy. We are already over \$1 million on our shelter and utility fund as of September. We are in excess of what was budgeted for 2007. You might ask why. An article recently point out a national increase in the need for social services. This is the only way to meet the demand.

Questions by board members:

Dave Christian: What is your unemployment rate?

Richard Stevenson: I'm not sure, but 16.9% are at the poverty level or below.

Curtis Whittaker: Urban townships tend to have high unemployment.

Dave Christian: Do you know Allen County's unemployment?

Curtis Whittaker: 6.7% I think.

Dave Christian: Are there any new businesses in your township?

Richard Stevenson: Not really, Wayne Township is the older part of town.

Dave Christian: You haven't been here since 2003?

Curtis Whittaker: That is correct. Looking back, the amount then was used over a few years.

Ken Kobe: I'm struggling with why this occurs this year for the first time.

Dave Christian: Could you explain shelter funds?

Richard Stevenson: That is rental assistance.

Curtis Whittaker: We went back to 1999 and saw an upward curve in expenses and funds from 1999 to 2003. It doubled from year to year. Then from 2003 to 2006 it decreased. Nothing changed in the environment, so we feel that individuals were denied starting in 2003 due to lack of funds. We feel that may have been unjust and inhumane. The guidelines are still the same and we must help these people.

Dave Christian: Everything you are saying is speculation.

Curtis Whittaker: I'm a CPA and I look at the numbers, so yes, it is speculation.

Dave Christian: Are we applying the standards correctly? Are we making sure the applicants are verified?

Curtis Whittaker: We talked about that.

Dave Christian: We need to know that.

Richard Stevenson: In 2006, 7400 applied for utilities. This year it's 11,000 in ten months. We are looking at causes. Unemployment is one of the main reasons for poverty.

LeRoy Page: We looked at employment. We have an employment department and we are looking at why more people aren't getting hired. Everybody now is referred to the employment department and our numbers are going way up. Fort Wayne is being canvassed to find jobs. We know there are people trying to rip off the system, but with this we are trying to alleviate that.

Dave Christian: What happens if they fail a drug test?

Richard Stevenson: They are denied.

Dave Christian: Back to the stadium; it seems there will be an opportunity for jobs.

LeRoy Page: We are actively pursuing that. We have been out working with other agencies. There is going to be a lag time here; between the emergency assistance here and the future.

Dan Jones: According to this, you have already budgeted \$500,000 for 2008.

Ken Kobe: Is it possible to assemble historical spending information?

Curtis Whittaker: I have it on my computer.

Ken Kobe: How does this compare to 2006? I would like to see that. There are a multitude of questions that need answered.

Richard Stevenson: We have an SSI program. We give them \$600 to \$700 a month and monitor their daily expenses. Their pay comes to us to prevent them from falling on our rolls.

Dave Christian: How many people work for you?

Richard Stevenson: About 39.

Curtis Whittaker: Here is that information from 1999 to 2003. We have only two months of 2007 information because we did that back in February. Some of this stuff we can't control.

Dave Christian: What is your insurance deductible?

Richard Stevenson: I believe we increased it substantially. It was \$250 but went to \$500. We had a gentleman leave employment and had \$25,000 in accrued sick, personal and vacation days; we have re-imposed the caps on accrual rules.

Ken Kobe: How do you know that \$1,000,000 is enough?

Curtis Whittaker: We estimated it through September of this year, based on spending to date.

Dave Christian: I think we need some additional printable information.

Dan Jones: I agree.

Stan Mettler: I would like to see the financial data, especially since we have two different January 1 cash balances.

Stan Mettler: Have you looked into appealing up to the max rate?

Curtis Whittaker: Not yet.

Dave Christian: I recommend we reschedule for December and allow you to come back with additional information going back four years.

Ken Kobe: We need cash balances, expenses, etc.

Dave Christian: Also, I suggest you talk with the previous Trustee if you can.

Recommendation: Ken Kobe motioned to postpone to the December meeting. Dan Jones seconded and the motion carried with a vote of 4-0.

Utica Township, Clark County Township Assistance Appeal

Max Levy	Requested	Advertised	Worksheet
Civil	\$48,781	\$?	\$ unknown, Budget not yet certified

Appeals History: none

Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0167	?	\$1.8512	?	.9%

Maximum appeal unit can qualify for is \$48,781 (pending advertisement and certification)

Missing Documents: Proof of Publication, Form 2, Form 4B

Attendance:

The following people attended the meeting: None

Recommendation: Ken Kobe motioned to recommend denial of a township assistance appeal for Utica Township. Stan Mettler seconded and the motion carried with a vote of 4-0.

**Franklin County Unit, Franklin County
Operation of a New Court & Annexation**

Max Levy	Requested	Advertised	Worksheet
Civil-Court	\$411,166	\$600,000	\$
Civil-Annexation	\$225,000	\$ same	\$

Appeals History:	1991	Family and Children	\$145,691
	1992	Family and Children	\$254,884
	1998	Reallocation of PTRC	\$133,532
	2001	Reallocation of PTRC	\$126,000
	2003	Reallocation of PTRC	\$130,000
	2005	New Voting Machine	\$52,767

Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
Court	.0409	.2520	\$1.7538	16.23%	2.33%
Annexation	.0224	.2520	\$1.7538	8.89%	1.28%
Total	.0633	.2520	\$1.7538	25.12%	3.61%

Maximum appeal unit can qualify for is	Court:	\$411,166*
	Annexation	\$225,000*

***Total for 2 appeals cannot exceed \$600,000**

Attendance:

The following people attended the meeting: Jeff Peters (Financial Advisor)

Discussion:

Jeff Peters: The extension of services was for ALS, but after discussions Franklin County doesn't want to pursue the extension of services appeal. I also have revised numbers for the court appeal. I think these are the applicable budget amount; \$400,619. The Court begins operation on January 1, 2008. The anticipated rate impact is 3.79 cents; \$20.50 a year on an average mortgage. To illustrate the need, form

4B has been revised. The adopted budget is \$6,061,656, cut down to a more realistic number for the levy at \$1,601,232. They currently have almost \$2.4 million in reimbursement to the EPA for landfill cleanup.

Questions by board members:

Dave Christian: The fiscal body approved this 4-3?

Jeff Peters: Yes, those against were opposed to any rate increase at all.

Dave Christian: Have they gotten tax bills?

Jeff Peters: I don't know.

Dan Jones: Yes, they should have.

Jeff Peters: I don't have a lot of background on that.

Ken Kobe: What is the rate impact?

Jeff Peters: Approximately 3.79 cents.

Ken Kobe: How many existing courts are there in Franklin County?

Jeff Peters: I think this is the second.

Ken Kobe: Should we worry that they aren't here?

Jeff Peters: I don't think they are very worried. I think they are on the fence about a tax rate increase.

Ken Kobe: Nice job on costs. Did they develop this?

Jeff Peters: I wasn't involved in that. A lot is Eric's work.

Ken Kobe: I see eight new people by my count.

Dave Christian: Dan, what about cash balances?

Dan Jones: \$1.2 million without the appeal.

Jeff Peters: I asked the Auditor about that; those numbers are supported by erroneous revenue estimates. That's why I reworked it.

Dave Christian: Since 2003 they are all over the place.

Jeff Peters: I agree it doesn't seem possible.

Stan Mettler: There is \$10,000 under Commissioner Casualty Insurance. Isn't that something they are already paying?

Jeff Peters: Eric portioned out this court's share.

Ken Kobe: This should be the incremental cost of a new court, not the average.

Jeff Peters: I would agree.

Stan Mettler: One of my concerns, it is normally 20% under this administration, that drops it another 10.

Dan Jones: How can we find out about the support of the Council?

Jeff Peters: Yesterday, the President said to go ahead. There has been no formal move to revoke the resolution or the request.

Stan Mettler: Doesn't this appeal say you can apply after the first full year of operation?

Jeff Peters: For the court in 2008 we are asking to be put on the 2008 tax rolls.

Stan Mettler: I've seen the board grant something like half of this for appeals like this.

Ken Kobe: We are supposed to determine if there is a need. With nobody here to argue for the need I just don't see that.

Recommendation: Ken Kobe motioned to recommend denial of the appeal. Stan Mettler seconded and the motion carried with a vote of 4-0.

Further Discussion: The motion was denied pending further information showing need.

**Posey Township, Clay County
Township Assistance Appeal**

Max Levy	Requested	Advertised	Worksheet
Civil	\$18,640	\$18,640	\$18,642

Appeals History: none

Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0141	.0369	\$1.9736	38.2%	.71%

Maximum appeal unit can qualify for is \$18,640

Attendance:

The following people attended the meeting: James Smith (Trustee)

Discussion:

James Smith: This is my first term as Trustee. Poor relief has grown but the previous trustee didn't want to raise the rate. The max levy has not been met. I came into office with \$20,000 debt that had been borrowed from other funds.

Questions by board members:

Ken Kobe: The levy is how much?

Dan Jones: Current is \$3438 but the budget is \$6425.

Stan Mettler: How much have you spent so far this year?

James Smith: It is in the letter I sent as of July but I can't tell you how much I have spent.

Stan Mettler: I think we are going to need some additional information. We need to know actual expenditures. You need to provide that. I'm not seeing where the emergency is.

James Smith: The budget is overspent.

Stan Mettler: Have you asked for an additional appropriation?

James Smith: No, my field representative sent me here.

Dave Christian: Out of \$23,000, take away those that didn't meet guidelines. How much is left?

James Smith: About \$10,000.

Ken Kobe: So why is your budget \$21,000?

James Smith: Because I am operating in the red. The fund was already in the red when I took over. Right now I'm taking from the Fire Department.

Ken Kobe: The \$18,000 is just to repay?

James Smith: Yes, we just want to get back to zero.

Stan Mettler: You may want to talk to your field rep about having your rate raised for a little cushion.

Recommendation: Ken Kobe motioned to recommend approval of a township assistance appeal in the amount of \$18,640. Dan Jones seconded and the motion carried with a vote of 4-0.

**Scott Township, Vanderburgh County
Volunteer Fire Expenses
(Non-Appearing)**

Max Levy	Requested	Advertised	Worksheet
Fire	\$10,000	\$10,000	\$10,000

Appeals History:	1986	Volunteer Fire	\$3,200
	1991	Volunteer Fire	\$10,000
	1992	Volunteer Fire	\$10,000
	1997	Volunteer Fire	\$10,000
	1998	Volunteer Fire	\$10,000
	1999	Volunteer Fire	\$10,000
	2000	Volunteer Fire	\$10,000
	2001	Volunteer Fire	\$10,000
	2002	Volunteer Fire	\$10,000
	2003	Volunteer Fire	\$8,753
	2004	Volunteer Fire	\$10,000
	2005	Volunteer Fire	\$10,000
	2006	Volunteer Fire	\$10,000
	2007	Volunteer Fire	\$10,000

Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0020	.0517	\$2.2031	3.87%	.09%

Maximum appeal unit can qualify for is \$10,000

Attendance:

Recommendation: Stan Mettler motioned to recommend approval of volunteer fire appeal in the amount of \$10,000. Ken Kobe seconded and the motion carried with a vote of 4-0.

Max Levy	Requested	Advertised	Worksheet		
Civil-Voting	\$68,205	\$500,000	\$		
Civil-Shortfall	\$177,026	\$ same	\$65,470		
Appeals History:	1999	Reallocation of PTRC	\$210,422		
	2007	New Voting Machine	\$50,000		
Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
Voting	.0032	.3164	\$2.3370	1.01%	.14%
Shortfall	.0082	.3164	\$2.3370	2.59%	.35%
Maximum appeal unit can qualify for is	Voting \$68,205	Shortfall \$65,470			

The following people attended the meeting: Michelle Mawhorter (Recorder), Jacqueline Knafer (Auditor), Jeff Peters (Financial Advisor)

Jeff Peters: The total cost for the voting system was \$118,205 but we only asked for \$50,000 last year because of an advertising error. Noble County purchased a new voting system in 2005 and the federal government paid about \$166,000. The anticipated tax impact is about .0144. Noble has the 25th lowest county tax rate and this appeal will only move them to 26th.

Jeff Peters: The voting machine is paid in full, the clerk paid part. It looks like that has been paid from the clerk's general fund budget.

Jacqueline Knafer: We haven't received raises. We lease vehicles because we can't afford to buy. There has been only one raise in the past four years. We are conservative just because we won't run the fund balance down to zero.

Jeff Peters: Just about half a percent.

Recommendation: Stan Mettler motioned to recommend approval of a voting systems appeal in the amount of \$68,205 and a shortfall appeal in the amount of \$172,762. Ken Kobe seconded and the motion carried with a vote of 3-1 with Dave Christian opposed.

**Jackson County Unit, Jackson County
Operation of a New Court**

Max Levy	Requested	Advertised	Worksheet
Civil	\$527,651	\$1,250,000	\$

Appeals History:	1995	Court Costs	\$83,439
		Reallocation of PTRC	\$72,003
		Family and Children	\$78,632
	1996	Reallocation of PTRC	\$178,568
	1997	Reallocation of PTRC	\$181,120
	1998	Reallocation of PTRC	\$170,639
		Police Pension	\$42,000
	1999	Reallocation of PTRC	\$188,343
	2000	Reallocation of PTRC	\$200,030
	2001	Reallocation of PTRC	\$214,504
	2002	Family and Children	\$469,270
	2007	Extension of Services	\$743,819

Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0245	.2981	\$2.1225	8.22%	1.15%

Maximum appeal unit can qualify for is \$527,651

Attendance:

The following people attended the meeting: Eric Reedy (Accountant), Rich Poynter (Prosecutor), William Vance (Circuit Court Judge), Marc Lahrman (Sheriff), Andy Fountain (County Council)

Discussion:

Eric Reedy: We are here with a revised request for \$633,337. There was a unanimous vote to approve this appeal. January 1, 2008 is the effective date for this court. A judge has been appointed. The clerk will have two deputies, etc. We have provided a detailed line-item budget. The appeal for \$633,337 includes an operating budget and 25% of capital. We have comparisons with other similar counties. The average taxpayer liability will be about \$36.00.

Questions by board members:

Stan Mettler: The question is; does the court have to be in operation for a year?

Ken Kobe: I think it was an estimate.

Eric Reedy: I went to county hearings last year and they had start dates this year.

Ken Kobe: What kind of court is this?

William Vance: Essentially it is a Family Court. It will handle divorces, juveniles, etc. By doing it this way the judicial system is the most balanced.

Eric Reedy: I checked and according to the statute an estimate for 2008 is correct.

Stan Mettler: The DLGF's practice is for 20% of capital costs.

Eric Reedy: I thought it was 25% but that's fine.

Dan Jones: I think the decrease is right around \$10,000.

Dave Christian: Where did you get that?

Dan Jones: I just added and took 5%.

Eric Reedy: I get a \$15,000 decrease.

Dave Christian: So we are talking \$633,000 - \$15,000?

Eric Reedy: Yes.

Stan Mettler: Sheriff, you are asking for four full-time and two part-time security guards?

Marc Lahrman: Yes, it is a separate building with three entrances and the courtroom itself.

Recommendation: Stan Mettler motioned to recommend approval of an operation of a new court appeal in the amount of \$618,000. Dan Jones seconded and the motion carried with a vote of 3-0-1 with Ken Kobe abstaining.

**Bargersville Fire District, Johnson County
Three-Year Growth & Volunteer Fire**

Max Levy	Requested	Advertised	Worksheet
Fire-3 year	\$61,097	\$200,000	\$
Fire-Vol. Exp.	\$10,000	\$ same	\$10,000

Appeals History:	1998	Volunteer Fire	\$10,000
	1999	Volunteer Fire	\$10,000
	2000	Volunteer Fire	\$10,000
	2002	Volunteer Fire	\$10,000
		Shortfall	\$20,198
	2003	Three-Year Growth	\$8,177
		Volunteer Fire	\$10,000
	2004	Three-Year Growth	\$7,230
		Volunteer Fire	\$10,000
	2005	Fire Pension	\$99,900
	2006	Three-Year Growth	\$24,519
	2007	Three-Year Growth	\$41,702
		Fire Pension	\$32,670

Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
3 year	.0077	.2170	\$2.7014	3.55%	.29%
Volunteer Fire	.0013	.2170	\$2.7014	.60%	.05%

Total	.0090	.2170	\$2.7014	4.15%	.33%
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Maximum appeal unit can qualify for is Three-Year Growth: \$61,097
Volunteer Fire: \$10,000

Attendance:

The following people attended the meeting: Eric Reedy (Accountant), James White (Chief)

Discussion:

Eric Reedy: We are asking for volunteer fire for \$10,000 and three-year growth in the amount of \$35,488. We have unanimous approval from two bodies. The fire department has an average of 2.4 runs per day. Five paid standby positions have been added and full-time firefighters have been added. New development is also underway which should add \$250 million in assessed value. The net assessed value increased 16% from 2006 to 2007. This appeal would mean \$4.26 per average homeowner per year. The tax impact is .35 cents per year.

Questions by board members:

Dan Jones: How much rate increase?

Eric Reedy: About .0052, half a penny.

Recommendation: Ken Kobe motioned to recommend approval of a three-year growth appeal in the amount of \$35,488. Stan Mettler seconded and the motion carried with a vote of 4-0.

Recommendation: Ken Kobe motioned to recommend approval of a volunteer fire appeal in the amount of \$10,000. Stan Mettler seconded and the motion carried with a vote of 4-0.

City of Peru, Miami County
Three-Year Growth

Max Levy	Requested	Advertised	Worksheet
Civil	\$257,566	\$300,000	\$ unknown

Appeals History:	1991	Shortfall	\$398,494
	2006	Shortfall	\$47,647

Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0838	1.5719	\$4.0595	5.33%	2.1%

Maximum appeal unit can qualify for is \$257,566

Unit withdrew request.

Buck Creek Township, Hancock County
Three-Year Growth, Annexation, Volunteer Fire, & Firefighting Services

Max Levy	Requested	Advertised	Worksheet
Civil – 3-Year Growth	\$1,235	\$5,000	\$ unknown
Fire – 3-Year Growth	\$5,821	\$400,000	\$ unknown
Fire – Annexation	\$68,066	\$ same	\$
Fire – Vol. Fire	\$10,000	\$ same	\$10,000
Fire – Services	\$175,000	\$ same	\$175,000

Appeals History: 2005 Fire Services \$50,000

Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
Civil – 3-Year Growth	.0003	.1371	\$2.0724	.22%	.01%
Fire – 3-Year Growth	.0015	.1371	\$2.0724	1.1%	.07%
Fire – Annexation	.0176	.1371	\$2.0724	12.84%	.85%
Fire – Vol. Fire	.0026	.1371	\$2.0724	1.9%	.13%
Fire – Services	.0454	.1371	\$2.0724	33.11%	2.19%
Total	.0674	.1371	\$2.0724	49.16%	3.25%

Maximum appeal unit can qualify for is requested amounts

Attendance:

The following people attended the meeting: Eric Reedy (Accountant), David Sutherlin (Chief), Melvin Branson (Trustee)

Discussion:

Eric Reedy: We are withdrawing the annexation request due to the lack of a resolution. The other appeals all passed unanimously. CVS is going to sign a \$3 million lease with a big warehouse. Development is increasing. From 2003-2004 new restaurants and buildings were built and the assessed value has grown 30% since 2003. Full-time fire began in 1992 and in 2006 the township hired a fire chief. Since 2002, responses have increased by 20%. These charts show the growth. This would be a \$3.28 tax impact.

Questions by board members:

Dan Jones: Rate impact?

Eric Reedy: About .0035.

Stan Mettler: The Town of Cumberland annexed a lot of territory; did they increase the contract?

Eric Reedy: Yes, they pay a proportional rate.

Recommendation: Stan Mettler motioned to recommend approval of a three-year growth appeal in the amount of \$927 for civil and \$5,076 for fire. Ken Kobe seconded and the motion carried with a vote of 4-0.

Recommendation: Stan Mettler motioned to recommend approval of a volunteer fire appeal in the amount of \$10,000. Ken Kobe seconded and the motion carried with a vote of 4-0.

Sugar Creek Township, Hancock County Three-Year Growth, Annexation, Volunteer Fire, & Firefighting Services

Max Levy	Requested	Advertised	Worksheet
Fire – 3-Year Growth	\$70,792	\$800,000	\$ unknown
Fire – Annexation	\$52,755	\$ same	\$
Fire – Vol. Fire	\$10,000	\$ same	\$10,000
Fire – Services	\$544,171	\$ same	\$544,171

Appeals History:	1986	Volunteer Fire	\$7,000
	1991	Volunteer Fire	\$10,000
	1992	Volunteer Fire	\$10,000
		Reallocation of PTRC	\$12,950
	1996	Volunteer Fire	\$10,000
	1998	Volunteer Fire	\$10,000
	1999	Reallocation of PTRC	\$20,985
		Volunteer Fire	\$10,000
	2000	Volunteer Fire	\$10,000
		Fire Pension	\$65,588
		Township Assistance	\$5,004
		Reallocation of PTRC	\$25,255
	2001	Volunteer Fire	\$10,000
	2002	Fire Pension	\$39,800
		Fire Services	\$131,200
	2004	Fire Services	\$157,238
	2005	Three-Year Growth	\$26,209
		Fire Pension	\$22,624
		Three-Year Growth	\$2,138
	2006	Three-Year Growth	\$17,526
		Three-Year Growth	\$1,482
		Fire Pension	\$36,582
		Extension of Services	\$76,500
	2007	Three-Year Growth	\$81,931
		Fire Pension	\$2,922

Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
Fire – 3-Year Growth	.0102	.3235	\$2.2800	3.15%	.45%
Fire – Annexation	.0076	.3235	\$2.2800	2.35%	.33%
Fire – Vol. Fire	.0014	.3235	\$2.2800	.43%	.06%
Fire – Services	.0782	.3235	\$2.2800	24.17%	3.43%
Total	.0974	.3235	\$2.2800	30.11%	4.27%

Maximum appeal unit can qualify for is requested amounts

Attendance:

The following people attended the meeting: Eric Reedy (Accountant), Linda Bell (Accountant), Gerald Ulougauthall (Fire Chief)

Discussion:

Eric Reedy: There was a unanimous vote in favor of these appeals. Sugar Creek Township is due east of Marion County and is the sixth fastest growing township in the state. The fire department averages 2.7 runs per day and there are plans for an intensive volunteer recruiting effort. We are asking for \$92,550 for the three-year growth by eliminating trending. There is enough advertised to cover all of this.

Questions by board members:

Stan Mettler: Part-time services, is that like paid standby?

Eric Reedy: Yes, he wants to beef up volunteer efforts.

Dave Christian: \$325,000 increase in salary and wages?

Eric Reedy: The new Trustee rearranged appropriations.

Ken Kobe: Why the \$10,000?

Eric Reedy: It will help eliminate the need for emergency loans.

Ken Kobe: You are asking for \$646,000 total?

Eric Reedy: That sounds about right. When CAGIT kicks in in 2009 it should eliminate the need for emergency loans.

Ken Kobe: Do you know how much it will reduce emergency loans?

Eric Reedy: They should be drastically reduced and after the next one there shouldn't be a need anymore. Buck Creek takes care of all fire protection in Cumberland.

Gerald Ulougauthall: We have to work with the new council. We would like to have both (us and Buck Creek Township) respond on calls but we can't do that right now because of the contract.

Dan Jones: \$646,721; 3.9% of the tax rate?

Eric Reedy: For one year, then the next year the emergency loan is that much less and then there is savings in interest.

Dan Jones: We got a lot of calls from Hancock County when the tax bills went out. What is the mood now?

Eric Reedy: The Township had one call about the township specifically.

Dan Jones: What about school construction?

Gerald Ulougauthall: There is an addition to New Pal. Elementary and plans by the Community School Corporation to build a new middle school, but it is in the early phases of planning and is several years off.

Eric Reedy: People have to decide what level of fire protection they want.

Ken Kobe: But this is a big increase.

Recommendation: Ken Kobe motioned to recommend approval of a Three-Year Growth appeal in the amount of \$92,550 and a Volunteer Fire appeal in the amount of \$10,000. Stan Mettler seconded and the motion carried with a vote of 4-0.

Further Discussion:

Dan Jones: One measure alone is a 50% increase on the fire levy.

Eric Reedy: We could phase it in over three years.

Ken Kobe: Any reduction will come back as an additional loan, another emergency loan.

Dan Jones: We don't know what the rules are going to be in three months.

Recommendation: Dan Jones motioned to phase in the Firefighting services appeal for \$544,171 over three (3) years. The motion failed due to lack of a second.

Further Discussion:

Stan Mettler: I would rather take a one-year hit and know the problem is going to be fixed.

Recommendation: Stan Mettler motioned to recommend approval of a Firefighting Services appeal in the amount of \$544,171. Ken Kobe seconded and the motion passed by a vote of 3-1 with Dan Jones opposed.

Further Discussion:

Dan Jones: I think it is an extraordinary property tax increase.

**Gregg Township, Morgan County
Volunteer Fire
(Non-Appearing)**

Max Levy	Requested	Advertised	Worksheet		
Fire	\$10,000	\$10,000	\$10,000		
Appeals History:	2005	Volunteer Fire	\$10,000		
	2006	Fire Services	\$59,951		
		Volunteer Fire	\$10,000		
	2007	Volunteer Fire	\$10,000		
Tax Rate Impact:	Appeal Rate	Unit's Rate	District Rate	Unit Increase	District Increase
	.0070	.1157	\$2.0856	6.1%	.34%

Maximum appeal unit can qualify for is \$10,000

Attendance:

The following people attended the meeting: Non-appearing

Recommendation: Ken Kobe motioned to recommend approval of a volunteer fire appeal in the amount of \$10,000. Stan Mettler seconded and the motion carried with a vote of 4-0.
